

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Fort Wayne Community Schools (0235)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	
Student Academic Achievement									
	11025 Regular Programs; Non Spec Ed Preschool		\$0	\$258,989	\$1,048,204	\$2,000,833	n/a	> 500%	91%
	11050 Regular Programs; Full Day Kindergarten		\$0	\$981,584	\$2,095,305	\$7,404,370	n/a	> 500%	253%
	11100 Regular Programs; Elementary	\$37,437,694	\$46,107,845	\$45,366,406	\$53,808,833	44%	17%	19%	
	11200 Regular Programs; Middle/Junior High	\$15,752,689	\$17,858,749	\$17,722,474	\$23,417,786	49%	31%	32%	
	11300 Regular Programs; High School	\$17,373,714	\$20,503,636	\$21,535,183	\$27,584,974	59%	35%	28%	
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$155,096	\$94,195	\$97,080	n/a	-37%	3%	
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$210,216	\$652,768	n/a	n/a	211%	
	11430 Vocational Education; Distributive Education	\$142,526	\$128,054	\$131,672	\$162,186	14%	27%	23%	
	11470 Vocational Education; Business Education	\$346,799	\$208,437	\$210,220	\$249,274	-28%	20%	19%	
	11480 Vocational Education; Industrial Education A	\$0	\$0	\$1,000	\$0	n/a	n/a	-100%	
	11520 Vocational Education; Area School Participation	\$2,624,788	\$3,538,113	\$3,481,639	\$3,794,812	45%	7%	9%	
	11610 Regular Programs; Alternative Education Programs; Elementary	\$0	\$0	\$0	\$205,542	n/a	n/a	n/a	
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$0	\$0	\$0	\$217,113	n/a	n/a	n/a	
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$0	\$1,317,186	n/a	n/a	n/a	
	12100 2007 Account Code - Gifted and Talented	\$24,780	\$73,465	\$56,072	\$16,776	-32%	-77%	-70%	
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$94,780	n/a	n/a	n/a	
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$382,740	\$0	\$0	n/a	-100%	n/a	
	12210 Mental Disabilities; Mild Mental Disabilities	\$2,693,566	\$7,681,432	\$7,824,587	\$10,371,742	285%	35%	33%	
	12220 Mental Disabilities; Moderate Mental Disabilities	\$888,159	\$1,274,530	\$1,260,505	\$1,700,710	91%	33%	35%	
	12230 Mental Disabilities; Severe Mental Disabilities	\$408,100	\$2,282,447	\$1,791,697	\$2,311,513	466%	1%	29%	
	12310 Physical Impairment; Orthopedic Impairment	\$328,989	\$693,906	\$824,495	\$1,030,122	213%	48%	25%	
	12320 Physical Impairment; Multiple Disabilities	\$199,378	\$80,709	\$97,324	\$90,526	-55%	12%	-7%	
	12330 Physical Impairment; Visual Impairment	\$80,305	\$144,300	\$169,853	\$218,320	172%	51%	29%	
	12340 Physical Impairment; Hearing Impairment	\$755,555	\$529,467	\$663,058	\$843,105	12%	59%	27%	
	12350 Physical Impairment; Homebound	\$423,423	\$486,535	\$473,247	\$633,142	50%	30%	34%	
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$759,628	\$608,977	\$740,617	\$1,060,774	40%	74%	43%	
	12520 Culturally Different; Compensatory	\$147,145	\$1,241,240	\$1,354,157	\$3,482,550	> 500%	181%	157%	
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$1,940,833	\$1,438,060	\$1,673,542	\$637,288	-67%	-56%	-62%	
	12610 Learning Disability	\$0	\$0	\$0	\$1,120,214	n/a	n/a	n/a	
	12710 Equal Opportunity At Risk	\$1,568,500	\$2,251,274	\$2,305,554	\$1,044,297	-33%	-54%	-55%	
	12810 Special Education Preschool	\$1,164,615	\$1,401,305	\$1,364,915	\$1,580,334	36%	13%	16%	
	12900 Other Special Programs	\$676,768	\$1,983,729	\$1,756,787	\$2,173,678	221%	10%	24%	
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$0	\$0	\$0	\$108,656	n/a	n/a	n/a	
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$123,149	\$238,844	\$261,289	\$694,860	464%	191%	166%	
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$1,890,775	\$2,027,097	\$2,120,501	\$1,603,213	-15%	-21%	-24%	
	14100 Summer School Programs; Elementary	\$900,368	\$869,223	\$635,381	\$972,380	8%	12%	53%	
	14200 Summer School Programs; Middle/Junior High School	\$373,080	\$66,161	\$30,547	\$43,973	-88%	-34%	44%	
	14300 Summer School Programs; High School	\$504,788	\$91,788	\$14,757	\$19,422	-96%	-79%	32%	
	16100 Remediation Testing	\$1,362,917	\$1,249,979	\$1,573,426	\$3,043,962	123%	144%	93%	
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$0	\$0	\$150,414	n/a	n/a	n/a	
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$973,103	\$1,216,585	\$1,406,627	\$1,832,709	88%	51%	30%	
	21530 Speech Pathology and Audiology Services; Audiology Services	\$81,037	\$113,328	\$107,522	\$143,027	76%	26%	33%	
	21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services	\$6,838	\$0	\$0	\$0	-100%	n/a	n/a	
	22210 Library/Media Services; Service Area Direction	\$58,162	\$57,071	\$38,628	\$92,296	59%	62%	139%	
	22220 Library/Media Services; School Library	\$1,867,190	\$1,859,802	\$1,919,941	\$2,366,139	27%	27%	23%	
	22230 Library/Media Services; Audiovisual	\$45,972	\$153,408	\$85,787	\$132,263	188%	-14%	54%	
	22240 Library/Media Services; Educational Television	\$0	\$0	\$0	\$91,489	n/a	n/a	n/a	
	22250 Library/Media Services; Computer Assisted Instruction Services	\$1,643,345	\$3,321,135	\$2,917,983	\$1,279,142	-22%	-61%	-56%	
	22290 Library/Media Services; Other Educational Media Services	\$319,526	\$280,012	\$273,363	\$360,700	13%	29%	32%	
	22400 Academic Student Assessment	\$0	\$0	\$0	\$184,882	n/a	n/a	n/a	
	24100 Office of The Principal	\$8,414,051	\$10,803,757	\$11,172,772	\$13,783,666	64%	28%	23%	
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$0	\$0	\$0	\$4,734	n/a	n/a	n/a	
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$2,091,210	\$3,140,059	\$1,479,540	\$1,594,802	-24%	-49%	8%	
	26497 2007 Account Code - Teachers Retirement Fund	\$3,392,166	\$5,903,749	\$6,300,300	\$2,498,714	-26%	-58%	-60%	
Student Academic Achievement Total		\$109,785,632	\$143,686,616	\$144,591,288	\$180,324,074	64%	25%	25%	
Student Instructional Support									
	26410 2007 Account Code - Personnel Services ; Supervision of Personnel Services	\$141,148	\$63,685	\$103,114	\$37,737	-73%	-41%	-63%	
	21110 Attendance and Social Work Services; Service Area Direction	\$225,599	\$277,018	\$255,008	\$252,398	12%	-9%	-1%	
	21120 Attendance and Social Work Services; Attendance Services	\$3,980	\$2,125	\$1,963	\$1,949	-51%	-8%	-1%	
	21140 Attendance and Social Work Services; Pupil Accounting	\$513	\$70,824	\$65,424	\$85,424	> 500%	21%	31%	

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	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$620,547	\$1,038,082	\$929,884	\$1,206,067	94%	16%	30%
	21220 Guidance Services; Counseling Services	\$2,894,850	\$3,295,906	\$3,316,399	\$4,088,803	41%	24%	23%
	21310 Health Services; Service Area Direction	\$42,633	\$58,419	\$61,924	\$73,766	73%	26%	19%
	21320 Health Services; Medical Services	\$1,350	\$921	\$1,200	\$522	-61%	-43%	-57%
	21340 Health Services; Nurse Services	\$316,728	\$504,770	\$554,148	\$854,562	170%	69%	54%
	21390 Health Services; Other Health Services	\$15,009	\$30,281	\$26,161	\$35,187	134%	16%	35%
	21410 Psychological Services; Service Area Direction	\$107,685	\$104,052	\$105,731	\$134,874	25%	30%	28%
	21420 Psychological Testing	\$751,469	\$1,079,087	\$993,299	\$1,267,665	69%	17%	28%
	21810 Special Education Administration; Service Area Direction	\$145,962	\$216,612	\$225,278	\$250,074	71%	15%	11%
	22110 Improvement of Instruction; Service Area Direction	\$0	\$0	\$0	\$595,328	n/a	n/a	n/a
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$5,744,571	\$7,737,628	\$8,251,408	\$3,835,380	-33%	-50%	-54%
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$0	\$0	\$4,061,542	n/a	n/a	n/a
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$182,541	\$635,006	\$768,981	\$347,370	90%	-45%	-55%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$153,087	n/a	n/a	n/a
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$0	\$1,243,122	n/a	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$379,249	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$37,471	\$63,966	\$55,718	\$63,472	69%	-1%	14%
	23120 Board of Education; Service Area Assistants	\$4,627	\$5,597	\$5,747	\$1,811	-61%	-68%	-68%
	23190 Board of Education; Other Governing Body Services	\$22,771	\$38,413	\$44,500	\$33,851	49%	-12%	-24%
	23210 Executive Administration; Office of The Superintendent	\$588,221	\$680,080	\$715,956	\$813,013	38%	20%	14%
	23220 Executive Administration; Community Relations	\$87,977	\$124,162	\$204,274	\$144,169	64%	16%	-29%
	25710 Personnel Services; Supervision of Personnel Services	\$0	\$0	\$0	\$113,029	n/a	n/a	n/a
	25720 Personnel Services; Recruitment and Placement	\$147,596	\$518,072	\$518,788	\$582,536	295%	12%	12%
	25730 Personnel Services; Personnel Services	\$386,278	\$377,413	\$433,938	\$473,364	23%	25%	9%
	25750 Personnel Services; Health Services	\$56,533	\$19,899	\$25,698	\$55,251	-2%	178%	115%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$2,045,893	\$2,122,531	\$1,114,826	n/a	-46%	-47%
Student Instructional Support Total		\$12,526,059	\$18,987,912	\$19,787,070	\$22,299,429	78%	17%	13%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$400,476	\$433,301	\$386,973	\$450,169	12%	4%	16%
	23160 Board of Education; Promotion Expenses	\$9,716	\$9,332	\$5,307	\$13,618	40%	46%	157%
	23230 Executive Administration; Staff Relations and Negotiations	\$239,568	\$143,761	\$151,873	\$186,454	-22%	30%	23%
	25110 Fiscal Services; Office of The Business Manager	\$242,168	\$205,963	\$210,120	\$270,902	12%	32%	29%
	25120 Fiscal Services; Service Area Direction	\$104,272	\$120,572	\$122,594	\$155,744	49%	29%	27%
	25130 Fiscal Services; Budgeting	\$66,532	\$84,972	\$85,811	\$106,110	59%	25%	24%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$52,840	\$81,811	\$77,848	\$68,082	29%	-17%	-13%
	25150 Fiscal Services; Payroll Services	\$171,770	\$191,565	\$196,620	\$254,963	48%	33%	30%
	25160 Fiscal Services; Financial Accounting	\$191,627	\$188,686	\$192,242	\$263,918	38%	40%	37%
	25170 Fiscal Services; Internal Auditing	\$0	\$51,037	\$51,928	\$66,662	n/a	31%	28%
	25180 Fiscal Services; Property Accounting	\$55,424	\$68,160	\$67,891	\$81,723	47%	20%	20%
	25191 Other Fiscal Services; Refund of Revenue	\$103,001	-\$445,772	\$368,653	-\$182,145	-277%	n/a	-149%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$0	\$21,759	n/a	n/a	n/a
	25210 Purchasing, Warehousing, and Distribution Services; Service Area Direction	\$0	\$0	\$0	\$103,265	n/a	n/a	n/a
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$1,176,325	\$1,227,850	\$1,182,098	\$883,157	-25%	-28%	-25%
	25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$314,322	\$345,508	\$352,412	\$366,155	16%	6%	4%
	25300 Printing, Publishing, and Duplicating Services	\$467,741	\$377,479	\$389,931	\$290,038	-38%	-23%	-26%
	25400 Planning, Research, Development and Evaluation	\$3,491	\$8,924	\$0	\$9,031	159%	1%	n/a
	25600 Public Information Services	\$60,388	\$19,609	\$45,231	\$151,149	150%	> 500%	234%
	25710 2007 Account Code - Direction of Central Support Services	\$107,718	\$121,835	\$181,607	\$60,071	-44%	-51%	-67%
	25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$0	\$129,033	n/a	n/a	n/a
	25820 Administrative Technology Services; Systems Analysis And Planning	\$0	\$0	\$0	\$141,438	n/a	n/a	n/a
	25830 Administrative Technology Services; Systems Application Development	\$0	\$0	\$0	\$325,917	n/a	n/a	n/a
	25840 Administrative Technology Services; Systems Operations	\$0	\$0	\$0	\$1,113,054	n/a	n/a	n/a
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$0	\$815,638	n/a	n/a	n/a
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$0	\$554,946	n/a	n/a	n/a
	25870 Administrative Technology Services; Professional Development Costs For Administrative Technology Personnel	\$0	\$0	\$0	\$150,343	n/a	n/a	n/a
	25890 Other Technology Services	\$1,044,793	\$2,161,661	\$2,549,954	\$1,572,167	50%	-27%	-38%
	25940 Settlements	\$44,897	\$16,112	\$0	\$0	-100%	-100%	n/a
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$120,074	\$0	\$0	\$0	-100%	n/a	n/a
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$67,185	\$7,460	\$6,234	\$11,183	-83%	50%	79%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$11,254,379	\$15,081,269	\$15,140,565	\$17,404,102	55%	15%	15%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$406,758	\$466,526	\$464,620	\$642,141	58%	38%	38%

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	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$1,740,742	\$338,599	\$335,408	\$290,076	-83%	-14%	-14%
	26499 2007 Account Code - Other	\$29,500	\$20,000	\$20,000	\$20,000	-32%	0%	0%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$157,711	\$217,717	\$172,342	\$123,804	-21%	-43%	-28%
	26600 Operation and Maintenance of Plant Services; Security Services	\$386,491	\$871,297	\$703,987	\$814,831	111%	-6%	16%
	26700 Operation and Maintenance of Plant Services; Insurance	\$288,289	\$1,209,478	\$945,362	\$1,003,617	248%	-17%	6%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$191,702	\$94,481	\$77,658	\$63,933	-67%	-32%	-18%
	27010 Student Transportation; Service Area Direction	\$1,354,570	\$1,398,333	\$1,460,004	\$1,835,231	35%	31%	26%
	27100 Student Transportation; Vehicle Operation	\$4,491,803	\$5,685,865	\$5,768,027	\$7,790,469	73%	37%	35%
	27200 Student Transportation; Monitoring Services	\$218,201	\$0	\$0	\$0	-100%	n/a	n/a
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$1,767,569	\$2,819,067	\$2,755,578	\$3,980,723	125%	41%	44%
	27400 Student Transportation; Purchase of School Buses	\$1,612,831	\$2,097,501	\$2,001,345	\$2,722,542	69%	30%	36%
	27500 Student Transportation; Insurance on Buses	\$116,270	\$405,194	\$316,299	\$239,717	106%	-41%	-24%
	27600 Student Transportation; Insurance on Pupils	\$0	\$128,332	\$145,333	\$215	n/a	-100%	-100%
	27700 Student Transportation; Contracted Transportation Services	\$61,449	\$9,950	\$4,485	\$61,630	0%	> 500%	> 500%
	27900 Student Transportation; Other Student Transportation Services	\$515,784	\$757,950	\$257,200	\$243,646	-53%	-68%	-5%
	31100 Food Services Operations; Service Area Direction	\$363,838	\$506,328	\$527,195	\$655,556	80%	29%	24%
	31200 Food Services Operations; Food Preparation and Dispensing	\$3,227,662	\$4,318,525	\$4,874,079	\$5,406,017	67%	25%	11%
	31300 Food Services Operations; Food Delivery	\$125,397	\$177,170	\$181,544	\$243,746	94%	38%	34%
	31400 Food Services Operations; Food Purchases	\$3,925,719	\$5,096,499	\$5,405,058	\$5,499,668	40%	8%	2%
	31900 Other Food Services	\$27,305	\$36,367	\$53,896	\$90,287	231%	148%	68%
	33100 Community Service Operations; Direction of Community Services	\$157,260	\$145,476	\$92,263	\$127,320	-19%	-12%	38%
	33400 Athletic Coaches	\$632,603	\$635,032	\$627,232	\$669,457	6%	5%	7%
	33910 High School Band Uniforms	\$50,678	\$35,523	\$0	\$23,427	-54%	-34%	n/a
	33920 Contributions to Historical Societies	\$25,000	\$0	\$0	\$0	-100%	n/a	n/a
	33990 Other Community Services; Other	\$49,029	\$12,746	\$212,243	\$197,911	304%	> 500%	-7%
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$963,374	\$971,310	\$1,025,080	\$1,395,282	45%	44%	36%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$13,113	\$537,905	\$287,824	\$657,876	> 500%	22%	129%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$649,853	\$360,140	\$0	\$0	-100%	-100%	n/a
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$0	\$0	\$24,065	\$7,050	n/a	n/a	-71%
Overhead and Operational Total		\$39,849,206	\$49,854,405	\$50,504,020	\$60,644,815	52%	22%	20%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$101,938	\$0	\$0	\$0	-100%	n/a	n/a
	40100 Facilities Acquisition and Construction; Service Area Direction	\$50,666	\$122,879	\$129,436	\$158,036	212%	29%	22%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$194,233	\$649,342	\$332,555	\$445,281	129%	-31%	34%
	43000 Facilities Acquisition and Construction; Professional Services	\$300,315	\$636,840	\$668,937	\$171,266	-43%	-73%	-74%
	45100 Building Acquisition, Construction and Improvements	\$11,128,054	\$14,588,997	\$14,038,556	\$12,025,373	8%	-18%	-14%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$0	\$0	\$465,487	n/a	n/a	n/a
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$126,640	\$685,153	\$483,854	n/a	282%	-29%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$22,763	\$0	\$39,873	\$26,763	18%	n/a	-33%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$3,792,527	\$1,612,577	\$1,925,635	\$1,343,764	-65%	-17%	-30%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$101,338	\$0	\$0	\$83,611	-17%	n/a	n/a
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$1,205,000	\$1,665,000	\$1,740,000	n/a	44%	5%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$340,660	\$471,703	n/a	n/a	38%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$2,268,925	\$2,218,735	\$2,149,922	n/a	-5%	-3%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$3,762,118	\$7,884,744	\$8,528,106	\$7,147,331	90%	-9%	-16%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$1,619,150	n/a	n/a	n/a
	54200 2007 Account Code - Common School Fund	\$2,078,931	\$3,281,558	\$3,935,634	\$1,571,316	-24%	-52%	-60%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$1,545,801	n/a	n/a	n/a
	54250 Common School Fund; Interest	\$0	\$0	\$0	\$27,638	n/a	n/a	n/a
Nonoperational Total		\$21,532,881	\$32,377,500	\$34,508,280	\$31,476,295	46%	-3%	-9%
prorated								
	26491 2007 Account Code - PERF	\$3,428,039	\$3,775,613	\$3,956,138	\$1,971,352	-42%	-48%	-50%
	26492 2007 Account Code - Social Security	\$9,246,512	\$11,347,153	\$11,348,689	\$4,678,510	-49%	-59%	-59%
	26493 2007 Account Code - Workmen's Compensation	\$1,134,485	\$901,461	\$796,782	\$449,606	-60%	-50%	-44%
	26494 2007 Account Code - Group Insurance	\$25,654,917	\$66,962,323	\$72,123,862	\$34,817,387	36%	-48%	-52%
	26496 2007 Account Code - Unemployment Compensation	\$16,988	\$109,849	\$125,859	\$55,436	226%	-50%	-56%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$1,671,613	\$991,722	\$1,035,344	\$1,008,013	-40%	2%	-3%
prorated Total		\$41,152,555	\$84,088,121	\$89,386,674	\$42,980,305	4%	-49%	-52%
Not Categorized								

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Fort Wayne Community Schools (0235)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	39000 2007 Account Code - Support Services ; Operation of Noninstructional Services ; Other Community Services	\$131,639	\$155,929	\$98,286	\$0	-100%	-100%	-100%
Not Categorized Total		\$131,639	\$155,929	\$98,286	\$0	-100%	-100%	-100%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$140,191,178	\$206,786,301	\$211,661,558	\$210,846,460	50%	2%	0%	62.3%	62.8%	62.5%	62.4%
Student Instructional Support	\$15,333,692	\$25,472,005	\$26,857,431	\$26,446,396	72%	4%	-2%	6.8%	7.7%	7.9%	7.8%
Overhead and Operational	\$47,736,021	\$64,191,699	\$65,595,859	\$68,880,788	44%	7%	5%	21.2%	19.5%	19.4%	20.4%
Nonoperational	\$21,585,440	\$32,544,550	\$34,662,483	\$31,551,275	46%	-3%	-9%	9.6%	9.9%	10.2%	9.3%
Not Categorized	\$131,639	\$155,929	\$98,286	\$0	-100%	-100%	-100%				
Grand Total	\$224,977,971	\$329,150,483	\$338,875,618	\$337,724,919	50%	3%	0%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	69.1%	70.6%	70.4%	70.3%